

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

Case No. 23-cr-20248-SCOLA

UNITED STATES OF AMERICA

vs.

LINDA TAYLOR,

Defendant.

FACTUAL PROFFER

The United States of America, Linda Taylor (“Taylor”), and her undersigned counsel agree that, had this case proceeded to trial, the United States would have proven the following facts, among others, beyond a reasonable doubt:

Beginning in approximately August 2018 and continuing through at least September 2020, Ariel Gonzalez (“Gonzalez”), Yohana Iriza (“Iriza”), Gabriel Lozada (“Gabriel”), and Anthony Lozada (“Anthony”) owned and operated Phoenix Rehab Center Corp. (“Phoenix Rehab”), a fraudulent physical therapy clinic located in Miami-Dade County. Gonzalez, Iriza, Gabriel, Anthony, and their co-conspirators used Phoenix Rehab to fraudulently bill Administrative Services Only (“ASO”) insurance plans managed by Blue Cross Blue Shield (“BCBS”) for covered physical therapy services that were not medically necessary and/or never, in fact, provided. The conspiracy targeted two employer-provided ASO insurance plans managed by BCBS—JetBlue Airways and AT&T Inc. (“AT&T”). During the conspiracy period, Phoenix Rehab billed BCBS approximately \$1,709,750 for physical therapy and diagnostic services which were medically unnecessary and/or never provided, and BCBS ultimately paid out approximately \$622,558 to Phoenix Rehab as reimbursement for these claims.

Co-conspirators in this scheme included: (1) Phoenix Rehab's owners and employees, including Gonzalez, Iriza, Gabriel, and Anthony, who created and managed the clinic, served as its Registered Agents and other corporate officers, and had signatory authority on its corporate bank accounts; (2) physical therapists, who knowingly allowed their licenses to be used to bill BCBS for services not rendered; (3) patient recruiters, including Taylor, who paid kickbacks to individuals with ASO plans managed by BCBS in exchange for allowing the fraudulent clinics to bill their insurance plans for physical therapy services that were not medically necessary and/or never rendered; and (4) patient beneficiaries who received kickbacks in exchange for allowing the fraudulent clinics to bill their insurance plans for physical therapy services that were not medically necessary and/or never rendered.

Taylor was an employee of AT&T and a patient recruiter for Phoenix Rehab. Taylor used her position at AT&T to recruit her co-workers to visit Phoenix Rehab. She received cash kickbacks from co-conspirators for referring AT&T employees to Phoenix Rehab, knowing that these co-workers would be billed by the clinic for physical therapy services that were not medically necessary and/or never provided. Taylor used a portion of her kickback payments to pay cash kickbacks directly to AT&T employees/patients in exchange for their agreement to visit Phoenix and provide its owners with their personal identifying and billing information.

Taylor was identified by two AT&T employees as the person who recruited them to become patients of several of the fraudulent clinics in exchange for kickback payments, and she did so knowing that these clinics would bill BCBS for physical therapy services that these employees/beneficiaries did not need and/or were never provided. Two other Phoenix Rehab employees witnessed Taylor bring in four AT&T employees to become patients at Phoenix Rehab.


Those four beneficiaries were billed for services dozens of times despite only visiting the clinics no more than a few times and sometimes only once. In total, Phoenix Rehab billed just these four beneficiaries for physical therapy services that were never provided in the amount of \$269,520, and BCBS paid approximately \$151,057 as reimbursement for those claims. Claims data and employee testimony also confirm that Taylor was paid to serve as a beneficiary billed by Phoenix Rehab on January 21, 2020 despite not receiving any medical treatment there.

As a result of Taylor's knowing and willful participation in the scheme to submit false and fraudulent claims to BCBS, she personally received approximately \$10,000 in cash derived from this scheme as either payment for her work as a patient recruiter for her personal benefit or as payment to the beneficiaries she recruited for their participation in the scheme.


The facts described above are not intended to be a complete recitation of the facts of this case and are merely intended to form a basis for the undersigned defendant's knowing, willful, and intentional plea of guilty.

MARKENZY LAPOINTE
UNITED STATES ATTORNEY


Date: 8/28/23

By: 
WILL J. ROSENZWEIG
ASSISTANT UNITED STATES ATTORNEY

Date: 8/28/23

By: 
MARTIN L. ROTH
ATTORNEY FOR DEFENDANT

Date: 8/28/23

By: 
LINDA TAYLOR
DEFENDANT